

**STATE OF IOWA**  
**2014**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2014**

**16203301000000**  
**CITY OF SAINT LUCAS**  
**PO BOX 244**  
**ST. LUCAS IOWA 52166**

**CITY OF SAINT LUCAS, IOWA**  
**DUE: December 1, 2014**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO**  
**Mary Mosiman, CPA**  
**Auditor of State**  
**State Capitol Building**  
**Des Moines, IA 50319-0004**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	50,773		50,773	49,501
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	50,773		50,773	49,501
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	9,847	0	9,847	10,908
Licenses and permits	1,030	0	1,030	1,005
Use of money and property	1,488	24	1,512	1,900
Intergovernmental	60,609	0	60,609	25,000
Charges for fees and service	14,604	39,638	54,242	42,000
Special assessments	1,451	0	1,451	1,000
Miscellaneous	32,234	0	32,234	26,500
Other financing sources	0	0	0	0
<b>Total revenues and other sources</b>	172,036	39,662	211,698	157,814
<b>Expenditures and Other Financing Uses</b>				
Public safety	9,434	0	9,434	11,480
Public works	23,771	0	23,771	36,500
Health and social services	166	0	166	200
Culture and recreation	28,410	0	28,410	30,600
Community and economic development	399	0	399	1,000
General government	26,163	0	26,163	25,650
Debt service	13,124	0	13,124	17,500
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	101,467	0	101,467	122,930
Business type activities	0	23,912	23,912	0
<b>Total ALL expenditures</b>	101,467	23,912	125,379	122,930
Other financing uses, including transfers out	0	0	0	0
<b>Total ALL expenditures/And other financing uses</b>	101,467	23,912	125,379	122,930
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	70,569	15,750	86,319	34,884
Beginning fund balance July 1, 2013	219,625	13,191	232,816	232,816
Ending fund balance June 30, 2014	290,194	28,941	319,135	267,700

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 137,000	Other long-term debt	\$ 0
Revenue debt	\$ 138,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 359,244

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
		10-16-14	<input type="checkbox"/> Date Published	<input checked="" type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number	Extension
<b>DORTY YAUSLIN</b>	→	563	778-2737	
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/13/2014	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF SAINT LUCAS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>												1
2	Taxes levied on property	33,353	0		17,420	0	0	50,773				50,773	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	33,353	0		17,420	0	0	50,773		T01	50,773		4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	0	5
6	<b>Total property tax</b>	33,353	0		17,420	0	0	50,773			50,773		6
7	<b>TIF revenues</b>			0				0		T01	0	0	7
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	0	13
14	Other local option taxes	9,847	0	0	0	0	0	9,847	0	T09	9,847	9,847	14
15	<b>TOTAL OTHER CITY TAXES</b>	9,847	0	0	0	0	0	9,847	0		9,847	9,847	15
16	<b>Section B - LICENSES AND PERMITS</b>	1,030	0	0	0	0	0	1,030	0	T29	1,030	1,030	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												17
18	Interest	143	0	0	0	0	0	143	24	U20	167	167	18
19	Rents and royalties	1,345	0	0	0	0	0	1,345	0	U40	1,345	1,345	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	0	20
21		0	0	0	0	0	0	0	0		0	0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	1,488	0	0	0	0	0	1,488	24		1,512	1,512	22
23													23
24	<b>Section D - INTERGOVERNMENTAL</b>												24
25													25
26	<b>Federal grants and reimbursements</b>												26
27	Federal grants	0	35,669	0	0	0	0	35,669	0	B89	35,669	35,669	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	0	31
32		0	0	0	0	0	0	0	0		0	0	32
33	<b>Total Federal grants and reimbursements</b>	0	35,669	0	0	0	0	35,669	0		35,669	35,669	33
34													34
35													35
36													36
37													37
38													38
39													39
40													40

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SAINT LUCAS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41	
42												42	
43	<b>State shared revenues</b>											43	
44	Road use taxes		6,238					6,238		C46	6,238	44	
45												45	
46												46	
47												47	
48	<b>Other state grants and reimbursements</b>											48	
49	State grants	0	0	0	0	0	0	0	0	C89	0	49	
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50	
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51	
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52	
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53	
54		0	0	0	0	0	0	0	0	C89	0	54	
55		0	0	0	0	0	0	0	0		0	55	
56		0	0	0	0	0	0	0	0		0	56	
57		0	0	0	0	0	0	0	0		0	57	
58		0	0	0	0	0	0	0	0		0	58	
59		0	0	0	0	0	0	0	0		0	59	
60	<b>Total state</b>	0	6,238	0	0	0	0	6,238	0		6,238	60	
61												61	
62	<b>Local grants and reimbursements</b>											62	
63	County contributions	7,958	0	0	0	0	0	7,958	0		7,958	63	
64	Library service	0	0	0	0	0	0	0	0	D89	0	64	
65	Township contributions		0	0	0	0	0	0	0	D89	0	65	
66	Fire/EMT service	10,744	0	0	0	0	0	10,744	0	D89	10,744	66	
67		0	0	0	0	0	0	0	0	D89	0	67	
68		0	0	0	0	0	0	0	0		0	68	
69		0	0	0	0	0	0	0	0		0	69	
70	<b>Total local grants and reimbursements</b>	18,702	0	0	0	0	0	18,702	0		18,702	70	
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	18,702	41,907	0	0	0	0	60,609	0		60,609	71	
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72	
73	Water	0	0	0	0	0	0	0	0	A91	0	73	
74	Sewer	0	0	0	0	0	0	0	39,638	A8Ø	39,638	74	
75	Electric	0	0	0	0	0	0	0	0	A92	0	75	
76	Gas	0	0	0	0	0	0	0	0	A93	0	76	
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77	
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78	
79	Landfill/garbage	14,604	0	0	0	0	0	14,604	0	A81	14,604	79	
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SAINT LUCAS			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	14,604	0	0	0	0	0	14,604	39,638		54,242	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	1,451	0	0	0	0	0	1,451	0	U01	1,451	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	0	0	0	0	0	0	0	0	U99	0	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	2,157	0	0	0	0	0	2,157	0	U11	2,157	110
111	Fines	0	0	0	0	0	0	0	0	U30	0	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Ins Refund	999	0	0	0	0	0	999	0		999	114
115	Fun Days	29,078	0	0	0	0	0	29,078	0		29,078	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	32,234	0	0	0	0	0	32,234	0		32,234	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SAINT LUCAS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	112,709	41,907	0	17,420	0	0	172,036	39,662		211,698	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	0	0		0	0	0	0	0		0	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	0	0	0	0	0	0	0	0		0	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	112,709	41,907	0	17,420	0	0	172,036	39,662		211,698	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	391,830	-32,685	0	-139,520	0	0	219,625	13,191		232,816	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	504,539	9,222	0	-122,100	0	0	391,661	52,853		444,514	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF SAINT LUCAS		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	0	0	0	0	0	0	0		E62	0	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	428	0	0	0	0	0	428		E89	428	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	9,006	0	0	0	0	0	9,006		E24	9,006	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	9,434	0	0	0	0	0	9,434			9,434	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SAINT LUCAS			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
41	<b>Section B — PUBLIC WORKS</b>											41	
42	Roads, bridges, sidewalks — Current operation	75	3,456	0	0	0	0	3,531		E44	3,531	42	
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43	
44	Construction	0	0	0	0	0	0	0		F44	0	44	
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45	
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46	
47	Construction	0	0	0	0	0	0	0		F60	0	47	
48	Street lighting — Current operation	3,251	1,066	0	0	0	0	4,317		E44	4,317	48	
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49	
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50	
51	Construction	0	0	0	0	0	0	0		F44	0	51	
52	Snow removal — Current operation	3,610	1,183	0	0	0	0	4,793		E44	4,793	52	
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53	
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54	
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55	
56	Construction	0	0	0	0	0	0	0		F44	0	56	
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57	
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59	
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60	
61	Construction	0	0	0	0	0	0	0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	11,130	0	0	0	0	0	11,130		E81	11,130	62	
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63	
64	Construction	0	0	0	0	0	0	0		F81	0	64	
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65	
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66	
67	Construction	0	0	0	0	0	0	0		F89	0	67	
68		0	0	0	0	0	0	0			0	68	
69		0	0	0	0	0	0	0			0	69	
70		0	0	0	0	0	0	0			0	70	
71		0	0	0	0	0	0	0			0	71	
72		0	0	0	0	0	0	0			0	72	
73		0	0	0	0	0	0	0			0	73	
74		0	0	0	0	0	0	0			0	74	
75		0	0	0	0	0	0	0			0	75	
76		0	0	0	0	0	0	0			0	76	
77		0	0	0	0	0	0	0			0	77	
78		0	0	0	0	0	0	0			0	78	
79		0	0	0	0	0	0	0			0	79	
80	<b>TOTAL PUBLIC WORKS</b>	18,066	5,705	0	0	0	0	23,771			23,771	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SAINT LUCAS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	166	0	0	0	0	0	166		E79	166	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	166	0	0	0	0	0	166			166	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SAINT LUCAS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
121	<b>Section D — CULTURE AND RECREATION</b>											121	
122	Library services — Current operation	0	0	0	0	0	0	0		E52	0	122	
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123	
124	Construction	0	0	0	0	0	0	0		F52	0	124	
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125	
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126	
127	Parks — Current operation	1,175	0	0	0	0	0	1,175		E61	1,175	127	
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128	
129	Construction	0	0	0	0	0	0	0		F61	0	129	
130	Recreation — Current operation	335	0	0	0	0	0	335		E61	335	130	
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131	
132	Construction	0	0	0	0	0	0	0		F61	0	132	
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133	
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134	
135	Community center, zoo, marina, and auditorium	6,643	0	0	0	0	0	6,643		E61	6,643	135	
136	Other culture and recreation	20,257	0	0	0	0	0	20,257		E61	20,257	136	
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137	
138	Construction	0	0	0	0	0	0	0		F61	0	138	
139	<b>TOTAL CULTURE AND RECREATION</b>	28,410	0	0	0	0	0	28,410			28,410	139	
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140	
141	Community beautification — Current operation	399	0	0	0	0	0	399		E89	399	141	
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142	
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143	
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144	
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145	
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146	
147	Construction	0	0	0	0	0	0	0		F50	0	147	
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148	
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149	
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150	
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151	
152	Construction	0	0	0	0	0	0	0		F89	0	152	
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153	
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	399	0	0	0	0	0	399			399	154	
155												155	
156												156	
157												157	
158												158	

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	843	0	0	0	0	0	843		E29	843	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	2,611	0	0	0	0	0	2,611		E23	2,611	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	790	0	0	0	0	0	790		E89	790	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	2,913	0	0	0	0	0	2,913		E25	2,913	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	10,433	0	0	0	0	0	10,433		E31	10,433	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	255	0	0	0	0	0	255		E89	255	171
172	Other general government — Current operation	8,318	0	0	0	0	0	8,318		E89	8,318	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	26,163	0	0	0	0	0	26,163			26,163	176
177	<b>Section G — DEBT SERVICE</b>	13,124	0	0	0	0	0	13,124			13,124	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	13,124	0	0	0	0	0	13,124			13,124	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	95,762	5,705	0	0	0	0	101,467			101,467	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF SAINT LUCAS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation							0		E91	0	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							23,912		E80	23,912	201
202	Purchase of land and equipment							0		G80	0	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							0		E81	0	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SAINT LUCAS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS						
		Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>												237
238	Other business type — Current operation									0	E89	0	238
239	Purchase of land and equipment									0	G89	0	239
240	Construction									0	F89	0	240
241													241
242	Enterprise Debt Service									0		0	242
243	Enterprise Capital Projects									0		0	243
244	Enterprise TIF Capital Projects									0		0	244
245	Internal service funds — <i>Specify</i>												245
246										0		0	246
247										0		0	247
248										0		0	248
249										0		0	249
250										0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>									23,912		23,912	251
252													252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	95,762	5,705	0	0	0	0	101,467	23,912			125,379	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>										NE		254
255	Regular transfers out	0	0		0	0	0	0	0	0		0	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	0	0	0	0	0	0	0		0	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	95,762	5,705	0	0	0	0	101,467	23,912			125,379	259
260													260
261	<b>Ending fund balance June 30, 2014:</b>												261
262	<b>Governmental:</b>												262
263	Nonspendable	0	0	0	0	0	0	0				0	263
264	Restricted	0	0	0	0	0	0	0				0	264
265	Committed	0	0	0	0	0	0	0				0	265
266	Assigned	0	0	0	0	0	0	0				0	266
267	Unassigned	0	0	0	0	0	0	0				0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0				0	268
269	<b>Proprietary</b>								28,941			28,941	269
270	<b>Total ending fund balance June 30, 2014</b>	408,777	3,517	0	-122,100	0	0	290,194	28,941			319,135	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	504,539	9,222	0	-122,100	0	0	391,661	52,853			444,514	271
272													272

<b>Part III</b>		<b>INTERGOVERNMENTAL EXPENDITURES</b>		<b>CITY OF SAINT LUCAS</b>	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>					
Purpose	Amount paid to other local governments		Purpose	Amount paid to State	
Correction.....	M05	\$ 0	Highways.....	L44	\$ 0
Health.....	M32	0	All other.....	L89	\$ 0
Highways.....	M44	0			
Transit subsidies.....	M94	0			
Libraries.....	M52	0			
Police protection.....	M62	0			
Sewerage.....	M80	0			
Sanitation.....	M81	0			
All other.....	M89	\$ 0			

<b>Part IV</b>		<b>SALARIES AND WAGES</b>	
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.			
Total salaries and wages paid.....		Amount - Omit cents	
		Z00	\$ 11,596

<b>Part V</b>		<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year				Debt Outstanding JUNE 30, 2014				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			(h)	
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91	\$ 0
2. Sewer utility	19U 147,000	29U 0	39U 0	49U 0	49U 0	49U 138,000	49U 0	49U 0	49U 0	I89	3,384
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92	0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93	0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94	0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89	0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89	0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89	0
9. STREET GOB	19U 147,000	29U 0	39U 0	49U 137,000	49U 0	49U 0	49U 0	49U 0	49U 0	I89	3,124
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89	0
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89	0
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89	0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89	0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89	0
<b>Total long-term debt</b>	294,000	0	0	137,000	0	138,000	0	0	0		6,508

<b>B. Short-term debt</b>		Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	0	
Outstanding as of JUNE 30, 2014	64V \$	0	

<b>Part VI</b>		<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>		Amount - Omit cents	
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY				\$	7,184,884
Actual valuation -- January 1, 2012				x .05 = \$	359,244

<b>Part VII</b>		<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014</b>				
Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>	
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01 \$ 81,479	W31 \$ 0	W61 0	237,656	319,135	
REMARKS					V98	